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April 26, 2007

Andrea Needles
Senior Campaign Finance Analyst
Reports Analysis Division
Federal Election Commission
999 E Street, NW
Washington, DC 20463

Re: Citizens United Political Victory Fund
C00295527

Dear Ms. Needles:

Your March 30, 2007 correspondence to Kevin Allen, Treasurer, Citizens United Political Victory Fund ("CU-PVF"), has been submitted to me for reply. CU-PVF is a separate, segregated fund of Citizens United, and I am Citizens United's Vice President and General Counsel.

In your letter you note that Schedule A of CU-PVF's Amended 30 Day Post-General Report (10/19/06 - 11/27/06) did not include the employer and occupation of several of the contributors listed therein, and explain the Federal Election Commission ("Commission") rules for obtaining and reporting that information. With regard to that particular information you ask that CU-PVF either file an amended report containing the contributors' employment and occupation information, or provide a detailed description of the procedures undertaken to obtain the information in order to verify that "best efforts" have been employed to obtain the information. You also ask for a clarification of all expenditures for "tv ad production" that were listed on Schedule B.

As I explained in detail below, the treasurer of CU-PVF has used "best efforts" to obtain the employment and occupation of the contributors listed on Schedule A. Nevertheless, an amended 30 Day Post-General Report is being filed with corrected information. For the most part, the corrections relate to the manner in which homemakers and self-employed persons were reported. In the Report, "Homemaker" was often listed under employer instead of occupation, while "Self Employed" was often listed under occupation instead of employer. The amended report lists "Homemaker" as the occupation, and "Self Employed" as the employer. Since none of the amendments

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